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which seems to indicate that he has not been giving his attention to the republican movement in South Africa. Even a brief account of the government of Egypt should mention the establishment of the British protectorate in 1915, and no attempt to explain the movement for closer union between England and the Dominions should fail to mention the Imperial War Cabinet.

Enough has been said perhaps, to indicate that the reader who consults this volume for an up-to-date account of the greater European governments will be disappointed. In the reviewer's opinion it is decidedly inferior to a book which was published at about the same time and with which it may fairly be compared, *National Governments and the World War* by Professors Ogg and Beard.

R. L. Schuyler

INTERNATIONAL RIVERS. Grotius Society Publications: No. 1. With Accompanying Maps. By G. KAECKENBEECK. London: SWEET & MAXWELL. 1918. pp. xxvi, 255.

The problem of the opening up of international rivers is as old as the system of national states itself. Indeed, the difficult questions which it presents arise primarily out of the conception of territorial sovereignty which is the motivating principle of that system. The struggle for freedom of navigation on such rivers has usually revealed a triangle of conflicting interests: on the one hand, the claims of the contending riparian states to equal privileges as among themselves; on the other hand, the demands of non-riparian states for the opening of the streams to the commerce of all nations alike. The result has been that, in practice, the principle of free navigation has received a narrow or a broad application, according to the extent to which the interests of non-riparian states have been involved or recognized. The narrow application is illustrated by the treaty of 1815 between Russia and Austria declaring the navigation of the Polish rivers and canals to be free to inhabitants of the Polish provinces of both powers. An example of the broad application is the Treaty of Paris of 1814, which opened the Rhine to the ships of all nations. General maritime and commercial interests have, however, prevailed to such an extent that the principle of free navigation for all flags now predominates. While some nations, notably the United States, deriving this principle from Natural Law, have contended for it as a matter of right, this view has not found general acceptance: nations have preferred to concede freedom of navigation as a matter of comity, with the result that modern theory and practice regarding international rivers rest chiefly upon the so-called "conventional system."

The material on the subject is, consequently, scattered through a mass of treaties and other diplomatic documents, which require, for even the most superficial examination of their contents, a discouraging expenditure of time and labor. In collecting and co-ordinating this data and publishing it in compact and usable form, the author, a young Belgian who studied at Oxford during the war and subse-

quently received an appointment in the Belgian Foreign Office, has rendered a distinct service. He has set out the important treaty provisions in great detail; at the same time, he has not allowed the underlying principles to be obscured, and he has sketched in enough of the historical and diplomatic background to enable the reader to study each provision with reference to the considerations which determined its character. It is the compression into some 250 pages of this extremely detailed analysis of a bulky mass of diplomatic documents which is the most remarkable feature of the book. This is made possible by a careful organization of the subject matter and by the compactness and lucidity of the author's style.

After briefly summarizing the legal theories and principles which have affected the problem, the author proceeds to an examination of the conventional system, chiefly as applied to European rivers. Taking as the groundwork of that system the principles enunciated by the Congress of Vienna, he traces their development in practice, noting particularly the work of the great diplomatic gatherings of the nineteenth century. Then follows a statement of the author's conclusions, in which he recommends as a standard regulation that drawn up at Heidelberg in 1887 by the Institute of International Law. The appendices contain notes on American and African rivers, as well as on certain European rivers not considered in the main body of the work.

The real problem, the author concludes, is no longer to obtain the recognition of certain general principles, but to establish a practical system of administration for making those principles effective. While various methods of co-operation have been tried, the two most important types are: (1) a riparian commission, such as the Central Commission of the Rhine erected by the Congress of Vienna, and (2) a commission upon which non-riparian as well as riparian states are represented, of which the best example is the European Danube Commission. The author favors the riparian commission, because he finds that "the stumbling block for the practical solution of our problem lies in the sovereign rights of the riparian states," which, he thinks, are needlessly infringed by the presence of delegates of non-riparian powers. The success of the European Danube Commission, however, demonstrates the practicability of such a plan, and it may be observed that the attempt to establish a riparian commission on the upper Danube failed, largely because of friction with non-riparian powers. From a theoretical standpoint, also, it would seem that the application of the broad principle of freedom of navigation for all nations alike requires the representation of the non-riparian states in the administration of international rivers.

It may be of interest to note that this latter is the policy adopted in the Treaty of Peace with Germany (Part XII, Sec. II, Chapt. III). Not only is the European Danube Commission continued, with certain modifications (Art. 346), but an International Commission comprising representatives of both riparian and non-riparian states is created to administer a portion of the river not under the

jurisdiction of the European Commission (Art 347). Similar commissions are given control of the Elbe, the Oder, and the Niemen (Arts. 340-342). As regards the Rhine, the Central Commission (riparian) provided for by the Convention of Mannheim of 1868 is replaced by one of nineteen members, representing Holland, Switzerland, the German riparian states, France, Great Britain, Italy, and Belgium (Art. 355). Thus it appears that the policy of administration advocated by Mr. Kaeckenbeeck was rejected by the Conference of Versailles, whether wisely or not remains to be seen.

Orville W. Wood

A TREATISE ON FEDERAL TAXES. By HENRY CAMPBELL BLACK. Fourth Edition, Kansas City: VERNON LAW BOOK COMPANY. 1919. pp. xxxi, 704.

This fourth edition is built on the same model as its predecessors, with such variations as have been rendered necessary by the recent amendments and additions to the federal statutes. Mr. Black's contribution is that of the faithful digester and compiler. The limitations which he imposes on himself are illustrated by his treatment of the war profits and excess profits tax in chapter xii. After stating that the law of 1918 is so different from that of 1917 that "practically all the rulings and regulations made for carrying into effect the earlier act have been superseded and rendered inapplicable," Mr. Black adds: "At present, therefore, little more can be given in this work than the text of the new act" (page 337). The creative impulse in the author is kept in leash. If the courts or the treasury officials have passed on a point, Mr. Black tells us succinctly what has been thus decided. The recital covers many answers to accounting questions as well as to questions of constitutional law and of statutory construction. The result is a convenient compendium which should prove a time-saver to those who have occasion to inquire into the intricacies of the existing federal revenue system.

In addition to being silent in the absence of authority, Mr. Black is docile in its presence. For example, in discussing the constitutionality of including the salaries of federal officials in the general income tax, he says: "As to the President and the federal judges, this is undoubtedly unconstitutional" (page 19). The basis for this affirmation is found in a memorandum submitted to the Attorney General by Chief Justice Taney and his associates, an opinion of the Attorney General supporting the position as to judges in office at the time of the imposition of the tax, and a declaration of Mr. Justice Field to the same effect in his concurring opinion in the Pollock case. Content with this authority, Mr. Black does not analyze the problem. He does not refer to the opinion of Chief Justice Gibson of the Pennsylvania Supreme Court in *Commissioners of Northumberland County v. Chapman*, 8 Rawle 73 (1829). This case holds that the office of President Judge of a judicial district is taxable under a general law taxing "all offices and posts of profit," notwithstanding a prohibition in the state constitution that the com-